

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 754
92ND GENERAL ASSEMBLY

Reported from the Committee on Tourism and Cultural Affairs, April 7, 2004, with recommendation that the House Committee Substitute for Senate Committee Substitute for Senate Bill No. 754 Do Pass.

STEPHEN S. DAVIS, Chief Clerk

2769L.12C

AN ACT

To repeal sections 67.793, 67.799, 67.1706, and 67.1754, RSMo, and to enact in lieu thereof twelve new sections relating to the creation of exhibition center and recreational facility districts.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 67.793, 67.799, 67.1706, and 67.1754, RSMo, are repealed and
2 twelve new sections enacted in lieu thereof, to be known as sections 67.793, 67.799, 67.1706,
3 67.1754, 67.2000, 67.2500, 67.2505, 67.2510, 67.2515, 67.2520, 67.2525, and 67.2530, to read
4 as follows:

67.793. 1. Whenever the creation of a regional recreational district is desired, one
2 hundred or more persons residing in the proposed district may file with the county clerk in which
3 the greater part of the proposed district's population resides a petition requesting the creation of
4 the regional recreational district. In case the proposed district is situated in two or more counties,
5 the petition shall be filed in the office of the county clerk of the county in which the greater part
6 of the proposed district's population resides, and the governing body of that county shall set the
7 petition for public hearing and conduct such hearing. The petition shall set forth:

- 8 (1) A description of the territory to be embraced in the proposed district;
9 (2) The names of the municipalities located within the proposed district;
10 (3) The name of the proposed district;
11 (4) The population of the proposed district;

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

- 12 (5) The assessed valuation of the proposed district;
- 13 (6) The type and rate of tax proposed to be levied; and
- 14 (7) A request that the question be submitted to the voters residing within the limits of
- 15 the proposed regional recreational district whether they will establish a regional recreational
- 16 district pursuant to the provisions of sections 67.792 to 67.799 to be known as ".....
- 17 Regional Recreational District" for the purpose of establishing, operating and maintaining public
- 18 parks, neighborhood trails and recreational facilities within the boundaries of the district.
- 19 2. Whenever one hundred or more persons residing in an area contiguous to an existing
- 20 regional recreational district desire to become part of that contiguous district, such persons may
- 21 file a petition with the county clerk of the county in which the greater part of the population
- 22 within the proposed addition to the district resides, and the governing body of that county shall
- 23 set the petition for public hearing and conduct such hearing. The petition for the addition to a
- 24 district shall set forth the same facts required for the creation of such a district pursuant to
- 25 subdivisions (1) to (7) of subsection 1 of this section, except that:
- 26 (1) Subdivision (6) of subsection 1 of this section shall only permit the imposition of a
- 27 tax on the real property located within the addition to the district; and
- 28 (2) Subdivision (7) of subsection 1 of this section shall, in the petition for the addition,
- 29 be a request that the question be submitted to the voters residing within the limits of the proposed
- 30 addition to the "..... regional recreational district" as to whether or not they will become
- 31 a part of the "..... regional recreational district" for the purpose of establishing,
- 32 operating and maintaining public parks, neighborhood trails and recreational facilities within the
- 33 boundaries of such district.
- 34 3. The petition shall, after having been filed pursuant to this section, receive a hearing
- 35 by the governing body of the county of filing pursuant to section 67.794.
- 36 4. The governing body of any county otherwise eligible to participate in a regional
- 37 recreational district may directly authorize, by ordinance, the creation of a regional recreational
- 38 district or an addition to an existing regional recreational district without the submission of a
- 39 petition. The governing body of each such county shall, upon the enactment of such ordinance,
- 40 submit the question of its approval to the voters in such county. If less than an entire county is
- 41 proposed to participate in such a regional recreational district, the question may be submitted to
- 42 the **registered and qualified** voters residing in the proposed [area, provided, that any regional
- 43 recreational district which is supported by a sales tax shall be approved by the voters of the entire
- 44 county] **district, or if no registered and qualified voters reside in the proposed district, to**
- 45 **the owners of the real property located within the proposed district. Any ordinance**
- 46 **adopted by the governing body creating a regional recreational district supported by a**
- 47 **sales tax but with no registered and qualified voters residing within the proposed district**

48 **boundaries shall be unanimously approved by the owners of real property within the**
49 **proposed district.** The proposed district shall consist only of those counties, or portions of
50 counties, where the governing body has approved an ordinance to create a district.

67.799. 1. A regional recreational district may, by a majority vote of its board of
2 directors, impose an annual property tax for the establishment and maintenance of public parks
3 and recreational facilities and grounds within the boundaries of the regional recreational district
4 not to exceed sixty cents per year on each one hundred dollars of assessed valuation on all
5 property within the district, except that no such tax shall become effective unless the board of
6 directors of the district submits to the voters of the district, at a county or state general, primary
7 or special election, a proposal to authorize the tax.

8 2. The question shall be submitted in substantially the following form:

9 Shall cent tax per one hundred dollars assessed valuation be levied for public
10 parks and recreational facilities?

11 ☐ YES

☐ NO

12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
13 of the proposal, then the tax shall become effective. If a majority of the votes cast by the
14 qualified voters voting are opposed to the proposal, then the board of directors shall have no
15 power to impose the tax unless and until the board of directors of the district submits another
16 proposal to authorize the tax and such proposal is approved by a majority of the qualified voters
17 voting thereon.

18 3. The property tax authorized in subsections 1 and 2 of this section shall be levied and
19 collected in the same manner as other ad valorem property taxes are levied and collected.

20 4. (1) A regional recreational district may, by a majority vote of its board of directors,
21 impose a tax not to exceed one-half of one cent on all retail sales subject to taxation pursuant to
22 sections 144.010 to 144.525, RSMo, for the purpose of funding the creation, operation and
23 maintenance of public parks, recreational facilities and grounds within the boundaries of a
24 regional recreational district. The tax authorized by this subsection shall be in addition to all
25 other sales taxes allowed by law. No tax pursuant to this subsection shall become effective
26 unless the board of directors submits to the voters of the district, at a county or state general,
27 primary or special election, a proposal to authorize the tax, and such tax shall become effective
28 only after the majority of the voters voting on such tax approve such tax. [Only whole counties
29 participating in a regional recreational district shall be able to impose a sales tax pursuant to this
30 subsection.]

31 (2) In the event the district seeks to impose a sales tax pursuant to this subsection, the
32 question shall be submitted in substantially the following form:

33 Shall a cent sales tax be levied on all retail sales within the district for public

34 parks and recreational facilities?

35 ☐ YES

☐ NO

36 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
37 of the proposal, then the tax shall become effective. If a majority of the votes cast by the
38 qualified voters voting are opposed to the proposal, then the board of directors shall have no
39 power to impose the tax unless and until another proposal to authorize the tax is submitted to the
40 voters of the district and such proposal is approved by a majority of the qualified voters voting
41 thereon. The provisions of sections 32.085 and 32.087, RSMo, shall apply to any tax approved
42 pursuant to this subsection.

43 **5. As used in this section, "qualified voters" or "voters" means any individuals**
44 **residing within the proposed district who are eligible to be registered voters and who have**
45 **registered to vote under chapter 115, RSMo, or, if no individuals eligible and registered to**
46 **vote reside within the proposed district, all of the owners of real property located within**
47 **the proposed district who have unanimously petitioned for or consented to the adoption**
48 **of an ordinance by the governing body imposing a tax authorized in this section. If the**
49 **owner of the property within the proposed district is a political subdivision or corporation**
50 **of the state, the governing body of such political subdivision or corporation shall be**
51 **considered the owner for purposes of this section.**

67.1706. The metropolitan district shall have as its [primary] duty the development,
2 operation and maintenance of a public system of interconnecting trails and parks throughout the
3 counties comprising the district. **Nothing in this section shall restrict the district's entering**
4 **into and initiating projects dealing with parks not necessarily connected to trails.** The
5 metropolitan district shall supplement but shall not substitute for the powers and responsibilities
6 of the other parks and recreation systems within the metropolitan district **or other conservation**
7 **and environmental regulatory agencies** and shall have the power to contract with other parks
8 and recreation systems as well as with other public and private entities. **Nothing in this section**
9 **shall give the metropolitan district authority to regulate water quality, watershed or land**
10 **use issues in the counties comprising the district.**

67.1754. The sales tax authorized in sections 67.1712 to 67.1721 shall be collected and
2 allocated as follows:

3 (1) Fifty percent of the sales taxes collected from each county shall be deposited in the
4 metropolitan park and recreational fund to be administered by the board of directors of the
5 district to pay costs associated with the establishment, administration, operation and maintenance
6 of public recreational facilities, parks, and public recreational grounds associated with the
7 district. Costs for office administration beginning in the second fiscal year of district operations
8 may be up to but shall not exceed fifteen percent of the amount deposited pursuant to this

9 subdivision;

10 (2) Fifty percent of the sales taxes collected from each county shall be returned to the
11 source county for park purposes, except that forty percent of such fifty percent amount shall be
12 reserved for distribution to municipalities within the county in the form of grant revenue sharing
13 funds. Each county in the district shall establish its own process for awarding the grant proceeds
14 to its municipalities for park purposes **provided the purposes of such grants are consistent**
15 **with the purpose of the district.** In the case of a county of the first classification with a charter
16 form of government having a population of at least nine hundred thousand inhabitants, such grant
17 proceeds shall be awarded to municipalities by a municipal grant commission as described in
18 section 67.1757.

2 **67.2000. 1. This section shall be known as the "Exhibition Center and Recreational**
3 **Facility District Act".**

4 **2. Whenever not less than fifty owners of real property located within any county**
5 **of the first classification with more than seventy-one thousand three hundred but less than**
6 **seventy-one thousand four hundred inhabitants, any county of the first classification with**
7 **more than one hundred ninety-eight thousand but less than one hundred ninety-nine**
8 **thousand two hundred inhabitants, any county of the first classification with more than**
9 **eighty-five thousand nine hundred but less than eighty-six thousand inhabitants, or any**
10 **county of the second classification with more than fifty-two thousand six hundred but less**
11 **than fifty-two thousand seven hundred inhabitants, or any county of the first classification**
12 **with more than one hundred four thousand six hundred but less than one hundred four**
13 **thousand seven hundred inhabitants, or any county of the third classification without a**
14 **township form of government and with more than seventeen thousand nine hundred but**
15 **less than eighteen thousand inhabitants, or any county of the first classification with more**
16 **than thirty-seven thousand but less than thirty-seven thousand one hundred inhabitants,**
17 **or any county of the third classification without a township form of government and with**
18 **more than twenty-three thousand five hundred but less than twenty-three thousand six**
19 **hundred inhabitants, or any county of the third classification without a township form of**
20 **government and with more than nineteen thousand three hundred but less than nineteen**
21 **thousand four hundred inhabitants desire to create an exhibition center and recreational**
22 **facility district, the property owners shall file a petition with the governing body of each**
23 **county located within the boundaries of the proposed district requesting the creation of the**
24 **district. The district boundaries may include all or part of the counties described in this**
25 **section. The petition shall contain the following information:**

26 **(1) The name and residence of each petitioner and the location of the real property**
owned by the petitioner;

27 (2) A specific description of the proposed district boundaries, including a map
28 illustrating the boundaries; and

29 (3) The name of the proposed district.

30 3. Upon the filing of a petition pursuant to this section, the governing body of any
31 county described in this section may, by resolution, approve the creation of a district. Any
32 resolution to establish such a district shall be adopted by the governing body of each
33 county located within the proposed district, and shall contain the following information:

34 (1) A description of the boundaries of the proposed district;

35 (2) The time and place of a hearing to be held to consider establishment of the
36 proposed district;

37 (3) The proposed sales tax rate to be voted on within the proposed district; and

38 (4) The proposed uses for the revenue generated by the new sales tax.

39 4. Whenever a hearing is held as provided by this section, the governing body of
40 each county located within the proposed district shall:

41 (1) Publish notice of the hearing on two separate occasions in at least one
42 newspaper of general circulation in each county located within the proposed district, with
43 the first publication to occur not more than thirty days before the hearing, and the second
44 publication to occur not more than fifteen days or less than ten days before the hearing;

45 (2) Hear all protests and receive evidence for or against the establishment of the
46 proposed district; and

47 (3) Rule upon all protests, which determinations shall be final.

48 5. Following the hearing, if the governing body of each county located within the
49 proposed district decides to establish the proposed district, it shall adopt an order to that
50 effect; if the governing body of any county located within the proposed district decides to
51 not establish the proposed district, the boundaries of the proposed district shall not include
52 that county. The order shall contain the following:

53 (1) The description of the boundaries of the district;

54 (2) A statement that an exhibition center and recreational facility district has been
55 established;

56 (3) The name of the district;

57 (4) The uses for any revenue generated by a sales tax imposed pursuant to this
58 section; and

59 (5) A declaration that the district is a political subdivision of the state.

60 6. A district established pursuant to this section may, at a general, primary, or
61 special election, submit to the qualified voters within the district boundaries a sales tax of
62 one-fourth of one percent, for a period not to exceed twenty-five years, on all retail sales

63 within the district, which are subject to taxation pursuant to sections 144.010 to 144.525,
64 RSMo, to fund the acquisition, construction, maintenance, operation, improvement, and
65 promotion of an exhibition center and recreational facilities. The ballot of submission shall
66 be in substantially the following form:

67 Shall the (name of district) impose a sales tax of one-fourth
68 of one percent to fund the acquisition, construction, maintenance, operation, improvement,
69 and promotion of an exhibition center and recreational facilities, for a period of
70 (insert number of years)?

71 ☐ YES ☐ NO

72
73 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
74 opposed to the question, place an "X" in the box opposite "NO".

75
76 If a majority of the votes cast in the portion of any county that is part of the proposed
77 district favor the proposal, then the sales tax shall become effective in that portion of the
78 county that is part of the proposed district on the first day of the first calendar quarter
79 immediately following the election. If a majority of the votes cast in the portion of a county
80 that is a part of the proposed district oppose the proposal, then that portion of such county
81 shall not impose the sales tax authorized in this section until after the county governing
82 body has submitted another such sales tax proposal and the proposal is approved by a
83 majority of the qualified voters voting thereon. However, if a sales tax proposal is not
84 approved, the governing body of the county shall not resubmit a proposal to the voters
85 pursuant to this section sooner than twelve months from the date of the last proposal
86 submitted pursuant to this section. If the qualified voters in two or more counties that
87 have contiguous districts approve the sales tax proposal, the districts shall combine to
88 become one district.

89 7. There is hereby created a board of trustees to administer any district created and
90 the expenditure of revenue generated pursuant to this section consisting of four individuals
91 to represent each county approving the district, as provided in this subsection. The
92 governing body of each county located within the district, upon approval of that county's
93 sales tax proposal, shall appoint four members to the board of trustees; at least one shall
94 be an owner of a nonlodging business located within the taxing district, or their designee,
95 at least one shall be an owner of a lodging facility located within the district, or their
96 designee, and all members shall reside in the district except that one nonlodging business
97 owner, or their designee, and one lodging facility owner, or their designee, may reside
98 outside the district. Each trustee shall be at least twenty-five years of age and a resident

of this state. Of the initial trustees appointed from each county, two shall hold office for two years, and two shall hold office for four years. Trustees appointed after expiration of the initial terms shall be appointed to a four-year term by the governing body of the county the trustee represents, with the initially appointed trustee to remain in office until a successor is appointed, and shall take office upon being appointed. Each trustee may be reappointed. Vacancies shall be filled in the same manner in which the trustee vacating the office was originally appointed. The trustees shall not receive compensation for their services, but may be reimbursed for their actual and necessary expenses. The board shall elect a chair and other officers necessary for its membership. Trustees may be removed if:

(1) By a two-thirds vote, the board moves for the member's removal and submits such motion to the governing body of the county from which the trustee was appointed; and

(2) The governing body of the county from which the trustee was appointed, by a majority vote, adopts the motion for removal.

8. The board of trustees shall have the following powers, authority, and privileges:

(1) To have and use a corporate seal;

(2) To sue and be sued, and be a party to suits, actions, and proceedings;

(3) To enter into contracts, franchises, and agreements with any person or entity, public or private, affecting the affairs of the district, including contracts with any municipality, district, or state, or the United States, and any of their agencies, political subdivisions, or instrumentalities, for the funding, including without limitation interest rate exchange or swap agreements, planning, development, construction, acquisition, maintenance, or operation of a single exhibition center and recreational facilities or to assist in such activity. "Recreational facilities", means locations explicitly designated for public use where the primary use of the facility involves participation in hobbies or athletic activities;

(4) To borrow money and incur indebtedness and evidence the same by certificates, notes, or debentures, to issue bonds and use any one or more lawful funding methods the district may obtain for its purposes at such rates of interest as the district may determine. Any bonds, notes, and other obligations issued or delivered by the district may be secured by mortgage, pledge, or deed of trust of any or all of the property and income of the district. Every issue of such bonds, notes, or other obligations shall be payable out of property and revenues of the district and may be further secured by other property of the district, which may be pledged, assigned, mortgaged, or a security interest granted for such payment, without preference or priority of the first bonds issued, subject to any agreement

135 with the holders of any other bonds pledging any specified property or revenues. Such
136 bonds, notes, or other obligations shall be authorized by resolution of the district board,
137 and shall bear such date or dates, and shall mature at such time or times, but not in excess
138 of thirty years, as the resolution shall specify. Such bonds, notes, or other obligations shall
139 be in such denomination, bear interest at such rate or rates, be in such form, either coupon
140 or registered, be issued as current interest bonds, compound interest bonds, variable rate
141 bonds, convertible bonds, or zero coupon bonds, be issued in such manner, be payable in
142 such place or places, and be subject to redemption as such resolution may provide,
143 notwithstanding section 108.170, RSMo. The bonds, notes, or other obligations may be
144 sold at either public or private sale, at such interest rates, and at such price or prices as the
145 district shall determine;

146 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber real and
147 personal property in furtherance of district purposes;

148 (6) To refund any bonds, notes or other obligations of the district without an
149 election. The terms and conditions of refunding obligations shall be substantially the same
150 as those of the original issue, and the board shall provide for the payment of interest at not
151 to exceed the legal rate, and the principal of such refunding obligations in the same manner
152 as is provided for the payment of interest and principal of obligations refunded;

153 (7) To have the management, control and supervision of all the business and affairs
154 of the district, and the construction, installation, operation, and maintenance of district
155 improvements therein; to collect rentals, fees, and other charges in connection with its
156 services or for the use of any of its facilities;

157 (8) To hire and retain agents, employees, engineers, and attorneys;

158 (9) To receive and accept by bequest, gift, or donation any kind of property;

159 (10) To adopt and amend bylaws and any other rules and regulations not in conflict
160 with the constitution and laws of this state, necessary for the carrying on of the business,
161 objects, and affairs of the board and of the district; and

162 (11) To have and exercise all rights and powers necessary or incidental to or
163 implied from the specific powers granted by this section.

164 9. There is hereby created the "Exhibition Center and Recreational Facility District
165 Sales Tax Trust Fund", which shall consist of all sales tax revenue collected pursuant to
166 this section. The director of revenue shall be custodian of the trust fund, and moneys in
167 the trust fund shall be used solely for the purposes authorized in this section. Moneys in
168 the trust fund shall be considered nonstate funds pursuant to section 15, article IV,
169 constitution of Missouri. The director of revenue shall invest moneys in the trust fund in
170 the same manner as other funds are invested. Any interest and moneys earned on such

investments shall be credited to the trust fund. All sales taxes collected by the director of revenue pursuant to this section on behalf of the district, less one percent for the cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 532.087, RSMo, shall be deposited in the trust fund. The director of revenue shall keep accurate records of the amount of moneys in the trust fund which was collected in the district imposing a sales tax pursuant to this section, and the records shall be open to the inspection of the officers of each district and the general public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the district. The director of revenue may authorize refunds from the amounts in the trust fund and credited to the district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of the district.

10. The sales tax authorized by this section is in addition to all other sales taxes allowed by law. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, apply to the sales tax imposed pursuant to this section.

11. Any sales tax imposed pursuant to this section shall not extend past the initial term approved by the voters unless an extension of the sales tax is submitted to and approved by the qualified voters in each county in the manner provided in this section. Each extension of the sales tax shall be for a period not to exceed twenty years. The ballot of submission for the extension shall be in substantially the following form:

Shall the (name of district) extend the sales tax of one-fourth of one percent for a period of (insert number of years) years to fund the acquisition, construction, maintenance, operation, improvement, and promotion of an exhibition center and recreational facilities?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast favor the extension, then the sales tax shall remain in effect at the rate and for the time period approved by the voters. If a sales tax extension is not approved, the district may submit another sales tax proposal as authorized in this section, but the district shall not submit such a proposal to the voters sooner than twelve months from the date of the last extension submitted.

12. Once the sales tax authorized by this section is abolished or terminated by any means, all funds remaining in the trust fund shall be used solely for the purposes approved

in the ballot question authorizing the sales tax. The sales tax shall not be abolished or terminated while the district has any financing or other obligations outstanding; provided that any new financing, debt, or other obligation or any restructuring or refinancing of an existing debt or obligation incurred more than ten years after voter approval of the sales tax provided in this section or more than ten years after any voter approved extension thereof shall not cause the extension of the sales tax provided in this section or cause the final maturity of any financing or other obligations outstanding to be extended. Any funds in the trust fund which are not needed for current expenditures may be invested by the district in the securities described in subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo, or repurchase agreements secured by such securities. If the district abolishes the sales tax, the district shall notify the director of revenue of the action at least ninety days before the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the sales tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the sales tax in the district, the director of revenue shall remit the balance in the account to the district and close the account of the district. The director of revenue shall notify the district of each instance of any amount refunded or any check redeemed from receipts due the district.

13. In the event that the district is dissolved or terminated by any means, the governing bodies of the counties in the district shall appoint a person to act as trustee for the district so dissolved or terminated. Before beginning the discharge of duties, the trustee shall take and subscribe an oath to faithfully discharge the duties of the office, and shall give bond with sufficient security, approved by the governing bodies of the counties, to the use of the dissolved or terminated district, for the faithful discharge of duties. The trustee shall have and exercise all powers necessary to liquidate the district, and upon satisfaction of all remaining obligations of the district, shall pay over to the county treasurer of each county in the district and take receipt for all remaining moneys in amounts based on the ratio the levy of each county bears to the total levy for the district in the previous three years or since the establishment of the district, whichever time period is shorter. Upon payment to the county treasurers, the trustee shall deliver to the clerk of the governing body of any county in the district all books, papers, records, and deeds belonging to the dissolved district.

67.2500. 1. The governing body of any city, town, or village that is within a first class county with a charter form of government with a population over two hundred fifty thousand that adjoins a first class county with a charter form of government with a

4 population over nine hundred thousand, may establish a theater, cultural arts, and
5 entertainment district in the manner provided in section 67.2505.

6 2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural Arts, and
7 Entertainment District Act".

8 3. As used in sections 67.2500 to 67.2530, the following terms mean:

9 (1) "District", a theater, cultural arts, and entertainment district organized under
10 this section;

11 (2) "Qualified electors", "qualified voters", or "voters", registered voters residing
12 within the district or subdistrict, or proposed district or subdistrict, who have registered
13 to vote pursuant to chapter 115, RSMo, or, if there are no persons eligible to be registered
14 voters residing in the district or subdistrict, proposed district or subdistrict, property
15 owners, including corporations and other entities, that are owners of real property;

16 (3) "Registered voters", persons qualified and registered to vote pursuant to
17 chapter 115, RSMo; and

18 (4) "Subdistrict", a subdivision of a district, but not a separate political
19 subdivision, created for the purposes specified in subsection 5 of section 67.2505.

67.2505. 1. A district may be created to fund, promote, and provide educational,
2 civic, musical, theatrical, cultural, concerts, lecture series, and related or similar
3 entertainment events or activities, and to fund, promote, plan, design, construct, improve,
4 maintain, and operate public improvements, transportation projects, and related facilities
5 in the district.

6 2. A district is a political subdivision of the state.

7 3. The name of a district shall consist of a name chosen by the original petitioners,
8 preceding the words "theater, cultural arts, and entertainment district".

9 4. The district shall include a minimum of fifty contiguous acres.

10 5. Subdistricts shall be formed for the purpose of voting upon proposals for the
11 creation of the district or subsequent proposed subdistrict, voting upon the question of
12 imposing a proposed sales tax, and for representation on the board of directors, and for
13 no other purpose.

14 6. Whenever the creation of a district is desired, one or more registered voters from
15 each subdistrict of the proposed district, or one or more property owners who collectively
16 own one or more parcels of real estate comprising at least a majority of the land situated
17 in the proposed subdistricts within the proposed district, may file a petition requesting the
18 creation of a district with the governing body of the city, town, or village within which the
19 proposed district is to be established. The petition shall contain the following information:

20 (1) The name, address, and phone number of each petitioner and the location of the

21 real property owned by the petitioner;

22 (2) The name of the proposed district;

23 (3) A legal description of the proposed district, including a map illustrating the
24 district boundaries, which shall be contiguous, and the division of the district into at least
25 five, but not more than fifteen, subdistricts that shall contain, or are projected to contain
26 upon full development of the subdistricts, approximately equal populations;

27 (4) A statement indicating the number of directors to serve on the board, which
28 shall be not less than five or more than fifteen;

29 (5) A request that the district be established;

30 (6) A general description of the activities that are planned for the district;

31 (7) A proposal for a sales tax to fund the district initially, pursuant to the authority
32 granted in sections 67.2500 to 67.2530, together with a request that the imposition of the
33 sales tax be submitted to the qualified voters within the district;

34 (8) A statement that the proposed district shall not be an undue burden on any
35 owner of property within the district and is not unjust or unreasonable;

36 (9) A request that the question of the establishment of the district be submitted to
37 the qualified voters of the district;

38 (10) A signed statement that the petitioners are authorized to submit the petition
39 to the governing body; and

40 (11) Any other items the petitioners deem appropriate.

41 7. Upon the filing of a petition pursuant to this section, the governing body of any
42 city, town, or village described in this section may pass a resolution containing the
43 following information:

44 (1) A description of the boundaries of the proposed district and each subdistrict;

45 (2) The time and place of a hearing to be held to consider establishment of the
46 proposed district;

47 (3) The timeframe and manner for the filing of protests;

48 (4) The proposed sales tax rate to be voted upon within the subdistricts of the
49 proposed district;

50 (5) The proposed uses for the revenue to be generated by the new sales tax; and

51 (6) Such other matters as the governing body may deem appropriate.

52 8. Prior to the governing body certifying the question of the district's creation and
53 imposing a sales tax for approval by the qualified electors, a hearing shall be held as
54 provided by this subsection. The governing body of the municipality approving a
55 resolution as set forth in section 67.2520 shall:

56 (1) Publish notice of the hearing, which shall include the information contained in

57 the resolution cited in section 67.2520, on two separate occasions in at least one newspaper
58 of general circulation in the county where the proposed district is located, with the first
59 publication to occur not more than thirty days before the hearing, and the second
60 publication to occur not more than fifteen days or less than ten days before the hearing;

61 (2) Hear all protests and receive evidence for or against the establishment of the
62 proposed district; and

63 (3) Consider all protests, which determinations shall be final.
64

65 The costs of printing and publication of the notice shall be paid by the petitioners. If the
66 district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be
67 reimbursed for such costs out of the revenues received by the district.

68 9. Following the hearing, the governing body of any city, town, or village within
69 which the proposed district will be located may order an election on the questions of the
70 district creation and sales tax funding for voter approval and certify the questions to the
71 municipal clerk. The election order shall include the date on which the ballots will be
72 mailed to qualified electors, which shall be not sooner than the eighth Tuesday from the
73 issuance of the order. The election regarding the incorporation of the district and the
74 imposing of the sales tax shall follow the procedure set forth in section 67.2520, and shall
75 be held pursuant to the order and certification by the governing body. Only those
76 subdistricts approving the question of creating the district and imposing the sales tax shall
77 become part of the district.

78 10. If the results of the election conducted in accordance with section 67.2520 show
79 that a majority of the votes cast were in favor of organizing the district and imposing the
80 sales tax, the governing body may establish the proposed district in those subdistricts
81 approving the question of creating the district and imposing the sales tax, by adopting an
82 ordinance to that effect. The ordinance establishing the district shall contain the following:

83 (1) The description of the boundaries of the district and each subdistrict;

84 (2) A statement that a theater, cultural arts, and entertainment district has been
85 established;

86 (3) A declaration that the district is a political subdivision of the state;

87 (4) The name of the district;

88 (5) The date on which the sales tax election in the subdistricts was held, and the
89 result of the election;

90 (6) The uses for any revenue generated by a sales tax imposed pursuant to this
91 section;

92 (7) A certification to the newly created district of the election results, including the

93 election concerning the sales tax; and

94 (8) Such other matters as the governing body deems appropriate.

95 11. Any subdistrict that does not approve the creation of the district and imposing
96 the sales tax shall not be a part of the district and the sales tax shall not be imposed until
97 after the district board of directors has submitted another proposal for the inclusion of the
98 area into the district and such proposal and the sales tax proposal are approved by a
99 majority of the qualified voters in the subdistrict voting thereon. Such subsequent
100 elections shall be conducted in accordance with section 67.2520; provided, however, that
101 the district board of directors may place the question of the inclusion of a subdistrict
102 within a district and the question of imposing a sales tax before the voters of a proposed
103 subdistrict, and the municipal clerk, or circuit clerk if the district is formed by the circuit
104 court, shall conduct the election. In subsequent elections, the election judges shall certify
105 the election results to the district board of directors.

67.2510. As a complete alternative to the procedure establishing a district set forth
2 in section 67.2505, a circuit court with jurisdiction over any city, town, or village that is
3 within a first class county with a charter form of government with a population over two
4 hundred fifty thousand that adjoins a first class county with a charter form of government
5 with a population over nine hundred thousand, may establish a theater, cultural arts, and
6 entertainment district in the manner provided in section 67.2515.

67.2515. 1. Whenever the creation of a theater, cultural arts, and entertainment
2 district is desired, one or more registered voters from each subdistrict of the proposed
3 district, or if there are no registered voters in a subdistrict, one or more property owners
4 who collectively own one or more parcels of real estate comprising at least a majority of the
5 land situated in the proposed subdistricts within the proposed district may file a petition
6 with the circuit court requesting the creation of a theater, cultural arts, and entertainment
7 district. The petition shall contain the following information:

8 (1) The name, address, and phone number of each petitioner and the location of the
9 real property owned by the petitioner;

10 (2) The name of the proposed district;

11 (3) A legal description of the proposed district, including a map illustrating the
12 district boundaries, which shall be contiguous, and the division of the district into at least
13 five, but not more than fifteen, subdistricts that shall contain, or are projected to contain
14 upon full development of the subdistricts, approximately equal populations;

15 (4) A statement indicating the number of directors to serve on the board, which
16 shall be not less than five or more than fifteen;

17 (5) A request that the district be established;

- 18 **(6) A general description of the activities that are planned for the district;**
19 **(7) A proposal for a sales tax to fund the district initially, pursuant to the authority**
20 **granted in sections 67.2500 to 67.2530, together with a request that the imposing of the**
21 **sales tax be submitted to the qualified voters within the district;**
22 **(8) A statement that the proposed district shall not be an undue burden on any**
23 **owner of property within the district and is not unjust or unreasonable;**
24 **(9) A request that the question of the establishment of the district be submitted to**
25 **the qualified voters of the district;**
26 **(10) A signed statement that the petitioners are authorized to submit the petition**
27 **to the circuit court; and**
28 **(11) Any other items the petitioners deem appropriate.**
29 **2. The circuit clerk of the county in which the petition is filed pursuant to this**
30 **section shall present the petition to the judge, who shall thereupon set the petition for**
31 **hearing not less than thirty days nor more than forty days after the filing. The judge shall**
32 **cause publication of the notice of the hearing on two separate occasions in at least one**
33 **newspaper of general circulation in the county where the proposed district is located, with**
34 **the first publication to occur not more than thirty days before the hearing, and the second**
35 **publication to occur not more than fifteen days or less than ten days before the hearing.**
36 **The notice shall recite the following information:**
37 **(1) A description of the boundaries of the proposed district and each subdistrict;**
38 **(2) The time and place of a hearing to be held to consider establishment of the**
39 **proposed district;**
40 **(3) The timeframe and manner for the filing of the petitions or answers in the case;**
41 **(4) The proposed sales tax rate to be voted on within the subdistricts of the**
42 **proposed district;**
43 **(5) The proposed uses for the revenue generated by the new sales tax; and**
44 **(6) Such other matters as the circuit court may deem appropriate.**
45
46 **The costs of printing and publication of the notice shall be paid by the petitioners. If the**
47 **district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be**
48 **reimbursed for such costs out of the revenues received by the district.**
49 **3. Any registered voter or owner of real property within the proposed district may**
50 **join in or file a petition supporting or answer opposing the creation of the district and**
51 **seeking a judgment respecting these same issues; provided, however, that all pleadings**
52 **must be filed with the court no later than five days before the case is heard.**
53 **4. The court shall hear the case without a jury. If the court determines the petition**

54 is defective or the proposed district or its plan of operation is unconstitutional, it shall enter
55 its judgment to that effect and shall refuse to incorporate the district as requested in the
56 pleadings. If the court determines the petition is not legally defective and the proposed
57 district and plan of operation are not unconstitutional, the court shall order an election on
58 the questions of the district creation and sales tax funding for voter approval and certify
59 the questions to the circuit clerk. The election order shall include the date on which the
60 ballots will be mailed to qualified electors, which shall be not sooner than the eighth
61 Tuesday from the issuance of the order. The election regarding the incorporation of the
62 district and the imposing the sales tax shall follow the procedure set forth in section
63 67.2520, and shall be held pursuant to the order and certification by the circuit judge.
64 Only those subdistricts approving the question of creating the district and imposing the
65 sales tax shall become part of the district.

66 5. If the results of the election conducted in accordance with section 67.2520 show
67 that a majority of the votes cast were in favor of organizing the district and imposing the
68 sales tax, the circuit judge shall establish the proposed district in those subdistricts
69 approving the question of creating the district and imposing the sales tax by issuing an
70 order to that effect. The court shall determine and declare the district organized and
71 incorporated and issue an order that includes the following:

72 (1) The description of the boundaries of the district and each subdistrict;

73 (2) A statement that a theater, cultural arts, and entertainment district has been
74 established;

75 (3) A declaration that the district is a political subdivision of the state;

76 (4) The name of the district;

77 (5) The date on which the sales tax election in the subdistricts was held, and the
78 result of the election;

79 (6) The uses for any revenue generated by a sales tax imposed pursuant to this
80 section;

81 (7) A certification to the newly created district of the election results, including the
82 election concerning the sales tax; and

83 (8) Such other matters as the circuit court deems appropriate.

84 6. Any subdistrict that does not approve the creation of the district and imposing
85 the sales tax shall not be a part of the district and the sales tax shall not be imposed until
86 after the district board of directors has submitted another proposal for the inclusion of the
87 area into the district and such proposal and the sales tax proposal are approved by a
88 majority of the qualified voters in the subdistrict voting thereon. Such subsequent
89 elections shall be conducted in accordance with section 67.2520; provided, however, that

90 the district board of directors may place the question of the inclusion of a subdistrict
91 within a district and the question of imposing a sales tax in the proposed subdistrict before
92 the voters of a proposed subdistrict, and the circuit clerk shall conduct the subsequent
93 election. In subsequent elections, the election judges shall certify the election results to the
94 district board of directors.

95 7. Any party having filed a petition or answer to a petition may appeal the circuit
96 court's order or judgment in the same manner as provided for other appeals. Any order
97 either refusing to incorporate the district or incorporating the district shall be a final
98 judgment for purposes of appeal.

67.2520. 1. If a governing body or circuit court judge has certified the question
2 regarding the district creation and sales tax funding for voter approval, the municipal
3 clerk in which the district is located, or the circuit clerk if the order and certification has
4 been by a circuit judge, shall conduct the election. The questions shall be submitted to the
5 qualified voters of each subdistrict within the district boundaries who have filed an
6 application pursuant to this section. The municipal clerk, or the circuit clerk if the district
7 is being formed by the circuit court, shall publish notice of the election in at least one
8 newspaper of general circulation in the county where the proposed district is located, with
9 the publication to occur not more than fifteen days but not less than ten days before the
10 date when applications for ballots will be accepted. The notice shall include a description
11 of the district boundaries, the timeframe and manner of applying for a ballot, the questions
12 to be voted upon, and where and when applications for ballots will be accepted. The
13 municipal clerk, or circuit clerk if the district is being formed by the circuit court, shall
14 also send a notice of the election to all registered voters in the proposed district, which shall
15 include the information in the published notice. The costs of printing and publication of
16 the notice, and mailing of the notices to registered voters, shall be paid by the petitioners.
17 If the district is organized pursuant to sections 67.2500 to 67.2530, the petitioners may be
18 reimbursed for such costs out of the revenues received by the district.

19 2. For elections held in subdistricts pursuant to this section, if all the owners of
20 property in a subdistrict joined in the petition for formation of the district, such owners
21 may cast their ballot by unanimous petition approving any measure submitted to them as
22 subdistrict voters pursuant to this section. Each owner shall receive one vote per acre
23 owned. Fractional votes shall be allowed. The petition shall be submitted to the municipal
24 clerk, or the circuit court clerk if the district is being formed by the circuit court, who shall
25 verify the authenticity of all signatures thereon. The filing of a unanimous petition shall
26 constitute an election in the subdistrict under this section and the results of said election
27 shall be entered pursuant to this section.

28 **3. The sales tax shall be not more than one-half of one percent on all retail sales**
29 **within the district, which are subject to taxation pursuant to section 67.2530, to fund,**
30 **promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture**
31 **series, and related or similar entertainment events or activities, and to fund, promote, plan,**
32 **design, construct, improve, maintain, and operate public improvements, transportation**
33 **projects, and related facilities in the district.**

34 **4. Application for a ballot shall be made as provided in this subsection:**

35 **(1) Persons entitled to apply for a ballot in an election shall be:**

36 **(a) A resident registered voter of the district; or**

37 **(b) If there are no registered voters in a subdistrict, a person, including a**
38 **corporation or other entity, which owns real property within the subdistrict. Each voter**
39 **which is not an individual shall determine how to cast its vote as provided for in its articles**
40 **of incorporation, articles of organization, articles of partnership, bylaws, or other**
41 **document which sets forth an appropriate mechanism for the determination of the entity's**
42 **vote. If a voter has no such mechanism, then its vote shall be cast as determined by a**
43 **majority of the persons who run the day-to-day affairs of the voter. Each property owner**
44 **shall receive one vote;**

45 **(2) Only persons entitled to apply for a ballot in elections pursuant to this**
46 **subsection shall apply. Such persons shall apply with the municipal clerk, or the circuit**
47 **clerk if the district is formed by the circuit court. Each person applying shall provide:**

48 **(a) Such person's name, address, mailing address, and phone number;**

49 **(b) An authorized signature; and**

50 **(c) Evidence that such person is entitled to vote. Such evidence shall be a copy of:**

51 **a. For resident individuals, proof of registration from the election authority;**

52 **b. For owners of real property, a tax receipt or deed or other document which**
53 **evidences an equitable ownership, and identifies the real property by location;**

54 **(3) Applications for ballot applications shall be made not later than the fourth**
55 **Tuesday before the ballots are mailed to qualified electors. The ballot of submission shall**
56 **be in substantially the following form:**

57 **"Shall there be organized in (here specifically describe the proposed district**
58 **boundaries), within the state of Missouri, a district, to be known as the "..... Theater,**
59 **Cultural Arts, and Entertainment District" for the purpose of funding, promoting, and**
60 **providing educational, civic, musical, theatrical, cultural, concerts, lecture series, and**
61 **related or similar entertainment events or activities, and funding, promoting, planning,**
62 **designing, constructing, improving, maintaining, and operating public improvements,**
63 **transportation projects, and related facilities in the district?**

64 ☐ YES ☐ NO

65

66 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
67 opposed to the question, place an "X" in the box opposite "NO".

68 Shall the (name of district) impose a sales tax of (insert rate) to fund,
69 promote, and provide educational, civic, musical, theatrical, cultural, concerts, lecture
70 series, and related or similar entertainment events or activities, and to fund, promote, plan,
71 design, construct, improve, maintain, and operate public improvements, transportation
72 projects, and related facilities in the district?

73 ☐ YES ☐ NO

74

75 If you are in favor of the question, place an "X" in the box opposite "YES". If you are
76 opposed to the question, place an "X" in the box opposite "NO";

77 (4) Not sooner than the fourth Tuesday after the deadline for applying for ballots,
78 the municipal clerk, or the circuit clerk if the district is being formed by the circuit court,
79 shall mail a ballot to each qualified voter who applied for a ballot pursuant to this
80 subsection along with a return addressed envelope directed to the municipal clerk or the
81 circuit clerk's office, with a sworn affidavit on the reverse side of such envelope for the
82 voter's signature. Such affidavit shall be in the following form:

83 "I hereby declare under penalties of perjury that I am qualified to vote, or to affix
84 my authorized signature in the name of an entity which is entitled to vote, in this election.

85

86 Authorized Signature

87 Printed Name of Voter Signature of notary or other officer authorized to administer oaths.

88 Mailing Address of Voter (if different)

89 Subscribed and sworn to before me this day of....., 20.."

90 (5) Each qualified voter shall have one vote, except as provided for in section
91 67.2520. Each voted ballot shall be signed with the authorized signature as provided for
92 in this subsection;

93 (6) Voted ballots shall be returned to the municipal clerk, or the clerk of the circuit
94 court if the district is being formed by the circuit court, by mail or hand delivery no later
95 than 5:00 p.m. on the fourth Tuesday after the date for mailing the ballots. The municipal
96 clerk, or circuit clerk if the district is being formed by the circuit court, shall transmit all
97 voted ballots to a board of judges of not less than four, with an equal number from each of
98 the two major political parties. The judges shall be selected by the city, town, or village,
99 or the circuit clerk, from lists compiled by the county election authority. Upon receipt of

100 the voted ballots the judges shall verify the authenticity of the ballots, canvass the votes,
101 and certify the results. Certification by the election judges shall be final and shall be
102 immediately transmitted to the governing body of the city, town, or village for further
103 action, or the circuit judge for further action if the district is being formed by the circuit
104 court. Any voter who applied for such election may contest the result in the same manner
105 as provided in chapter 115, RSMo.

67.2525. 1. Each member of the board of directors shall have the following
2 qualifications:

3 (1) As to those subdistricts in which there are registered voters, a resident
4 registered voter in the subdistrict that he or she represents, or be a property owner or, as
5 to those subdistricts in which there are not registered voters who are residents, a property
6 owner or representative of a property owner in the subdistrict he or she represents;

7 (2) Be at least twenty-one years of age and a registered voter in the district.

8 2. The district shall be subdivided into at least five, but not more than fifteen
9 subdistricts, which shall be represented by one representative on the district board of
10 directors. All board members shall have terms of four years, including the initial board
11 of directors. All members shall take office upon being appointed and shall remain in office
12 until a successor is appointed by the mayor or chairman of the municipality in which the
13 district is located, or elected by the property owners in those subdistricts without registered
14 voters.

15 3. For those subdistricts which contain one or more registered voters, the mayor
16 or chairman of the city, town, or village shall, with the consent of the governing body,
17 appoint a registered voter residing in the subdistrict to the board of directors.

18 4. For those subdistricts which contain no registered voters, the property owners
19 who collectively own one or more parcels of real estate comprising more than half of the
20 land situated in each subdistrict shall meet and shall elect a representative to serve upon
21 the board of directors. The clerk of the city, town, or village in which the petition was filed
22 shall, unless waived in writing by all property owners in the subdistrict, give notice by
23 causing publication to be made once a week for two consecutive weeks in a newspaper of
24 general circulation in the county, the last publication of which shall be at least ten days
25 before the day of the meeting required by this section, to call a meeting of the owners of
26 real property within the subdistrict at a day and hour specified in a public place in the city,
27 town, or village in which the petition was filed for the purpose of electing members of the
28 board of directors.

29 5. The property owners, when assembled, shall organize by the election of a
30 temporary chairman and secretary of the meeting who shall conduct the election. An

31 election shall be conducted for each subdistrict, with the eligible property owners voting
32 in that subdistrict. At the election, each acre of real property within the subdistrict shall
33 represent one share, and each owner, including corporations and other entities, may have
34 one vote in person or for every acre of real property owned by such person within the
35 subdistrict. Each voter which is not an individual shall determine how to cast its vote as
36 provided for in its articles of incorporation, articles of organization, articles of partnership,
37 bylaws, or other document which sets forth an appropriate mechanism for the
38 determination of the entity's vote. If a voter has no such mechanism, then its vote shall be
39 cast as determined by a majority of the persons who run the day-to-day affairs of the voter.
40 The results of the meeting shall be certified by the temporary chairman and secretary to
41 the municipal clerk if the district is established by a municipality described in this section,
42 or to the circuit clerk if the district is established by a circuit court.

43 6. Successor boards shall be appointed or elected, depending upon the presence or
44 absence of resident registered voters, by the mayor or chairman of a city, town, or village
45 described in this section, or the property owners as set forth above; provided, however,
46 that elections held by the property owners after the initial board is elected shall be certified
47 to the municipal clerk of the city, town, or village where the district is located and the
48 board of directors of the district.

49 7. Should a vacancy occur on the board of directors, the mayor or chairman of the
50 city, town, or village if there are registered voters within the subdistrict, or a majority of
51 the owners of real property in a subdistrict if there are not registered voters in the
52 subdistrict, shall have the authority to appoint or elect, as set forth in this section, an
53 interim director to complete any unexpired term of a director caused by resignation or
54 disqualification.

55 8. The board shall possess and exercise all of the district's legislative and executive
56 powers, including:

57 (1) The power to fund, promote and provide educational, civic, musical, theatrical,
58 cultural, concerts, lecture series, and related or similar entertainment events or activities,
59 and fund, promote, plan, design, construct, improve, maintain, and operate public
60 improvements, transportation projects, and related facilities within the district;

61 (2) The power to accept and disburse tax or other revenue collected in the district;
62 and

63 (3) The power to receive property by gift or otherwise.

64 9. Within thirty days after the selection of the initial directors, the board shall meet.
65 At its first meeting and annually thereafter the board shall elect a chairman from its
66 members.

67 **10. The board shall appoint an executive director, district secretary, treasurer, and**
68 **such other officers or employees as it deems necessary.**

69 **11. At the first meeting, the board, by resolution, shall define the first and**
70 **subsequent fiscal years of the district, and shall adopt a corporate seal.**

71 **12. A simple majority of the board shall constitute a quorum. If a quorum exists,**
72 **a majority of those voting shall have the authority to act in the name of the board, and**
73 **approve any board resolution.**

74 **13. At the first meeting, the board, by resolution, shall receive the certification of**
75 **the election regarding the sales tax, and may impose the sales tax in all subdistricts**
76 **approving the imposing sales tax. In those subdistricts that approve the sales tax, the sales**
77 **tax shall become effective on the first day of the first calendar quarter immediately**
78 **following the action by the district board of directors imposing the tax.**

79 **14. Each director shall devote such time to the duties of the office as the faithful**
80 **discharge thereof and may require and be reimbursed for his actual expenditures in the**
81 **performance of his duties on behalf of the district. Directors may be compensated, but**
82 **such compensation shall not exceed one hundred dollars per month.**

83 **15. In addition to all other powers granted by sections 67.2500 to 67.2530, the**
84 **district shall have the following general powers:**

85 **(1) To sue and be sued in its own name, and to receive service of process, which**
86 **shall be served upon the district secretary;**

87 **(2) To fix compensation of its employees and contractors;**

88 **(3) To enter into contracts, franchises, and agreements with any person or entity,**
89 **public or private, affecting the affairs of the district, including contracts with any**
90 **municipality, district, or state, or the United States, and any of their agencies, political**
91 **subdivisions, or instrumentalities, for the funding, including without limitation, interest**
92 **rate exchange or swap agreements, planning, development, construction, acquisition,**
93 **maintenance, or operation of a district facility or to assist in such activity;**

94 **(4) To acquire, develop, construct, equip, transfer, donate, lease, exchange,**
95 **mortgage, and encumber real and personal property in furtherance of district purposes;**

96 **(5) To collect and disburse funds for its activities;**

97 **(6) To collect taxes and other revenues;**

98 **(7) To borrow money and incur indebtedness and evidence the same by certificates,**
99 **notes, bonds, debentures, or refunding of any such obligations for the purpose of paying**
100 **all or any part of the cost of land, construction, development, or equipping of any facilities**
101 **or operations of the district;**

102 **(8) To own or lease real or personal property for use in connection with the exercise**

103 of powers pursuant to this subsection;

104 (9) To provide for the election or appointment of officers, including a chairman,
105 treasurer, and secretary. Officers shall not be required to be residents of the district, and
106 one officer may hold more than one office;

107 (10) To hire and retain agents, employees, engineers, and attorneys;

108 (11) To enter into entertainment contracts binding the district and artists, agencies,
109 or performers, management contracts, contracts relating to the booking of entertainment
110 and the sale of tickets, and all other contracts which relate to the purposes of the district;

111 (12) To contract with a local government, a corporation, partnership, or individual
112 regarding funding, promotion, planning, designing, constructing, improving, maintaining,
113 or operating a project or to assist in such activity;

114 (13) To contract for transfer to a city, town, or village such district facilities and
115 improvements free of cost or encumbrance on such terms set forth by contract;

116 (14) To exercise such other powers necessary or convenient for the district to
117 accomplish its purposes which are not inconsistent with its express powers.

118 16. A district may at any time authorize or issue notes, bonds, or other obligations
119 for any of its powers or purposes. Such notes, bonds, or other obligations:

120 (1) Shall be in such amounts as deemed necessary by the district, including costs
121 of issuance thereof;

122 (2) Shall be payable out of all or any portion of the revenues or other assets of the
123 district;

124 (3) May be secured by any property of the district which may be pledged, assigned,
125 mortgaged, or otherwise encumbered for payment;

126 (4) Shall be authorized by resolution of the district, and if issued by the district,
127 shall bear such date or dates, and shall mature at such time or times, but not in excess of
128 forty years, as the resolution shall specify;

129 (5) Shall be in such denomination, bear interest at such rates, be in such form, be
130 issued as current interest bonds, compound interest bonds, variable rate bonds, convertible
131 bonds, or zero coupon bonds, be issued in such manner, be payable in such place or places
132 and subject to redemption as such resolution may provide; and

133 (6) May be sold at either public or private sale, at such interest rates, and at such
134 price or prices as the district shall determine.

135

136 The provisions of this subsection are applicable to the district notwithstanding the
137 provisions of section 108.170, RSMo.

67.2530. 1. Any note, bond, or other indebtedness of the district may be refunded

2 at any time by the district by issuing refunding bonds in such amount as the district may
3 deem necessary. Such bonds shall be subject to, and shall have the benefit of the foregoing
4 provisions regarding notes, bonds, and other obligations. Without limiting the generality
5 of the foregoing, refunding bonds may include amounts necessary to finance any premium,
6 unpaid interest, and costs of issuance in connection with the refunding bonds. Any such
7 refunding may be effected whether the bonds to be refunded then shall have matured or
8 thereafter shall mature, either by sale of the refunding bonds and the application of the
9 proceeds thereof to the payment of the obligations being refunded or the exchange of the
10 refunding bonds for the obligations being refunded with the consent of the holders of the
11 obligations being refunded.

12 2. Notes, bonds, or other indebtedness of the district shall be exclusively the
13 responsibility of the district payable solely out of the district funds and property and shall
14 not constitute a debt or liability of the state of Missouri or any agency or political
15 subdivision of the state. Any notes, bonds, or other indebtedness of the district shall state
16 on their face that they are not obligations of the state of Missouri or any agency or political
17 subdivision thereof other than the district.

18 3. Any district may by resolution impose a district sales tax of up to one half of one
19 percent on all retail sales made in such district that are subject to taxation pursuant to the
20 provisions of sections 144.010 to 144.525, RSMo. Upon voter approval, and receiving the
21 necessary certifications from the governing body of the municipality in which the district
22 is located, or from the circuit court if the district was formed by the circuit court, the board
23 of directors shall have the power to impose a sales tax at its first meeting, or any meeting
24 thereafter. Voter approval of the question of the imposing sales tax shall be in accordance
25 with section 67.2520 of this section. The sales tax shall become effective in those
26 subdistricts that approve the sales tax on the first day of the first calendar quarter
27 immediately following the passage of a resolution by the board of directors imposing the
28 sales tax.

29 4. In each district in which a sales tax has been imposed in the manner provided
30 by this section, every retailer shall add the tax imposed by the district pursuant to this
31 section to the retailer's sale price, and when so added, such tax shall constitute a part of the
32 price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable
33 at law in the same manner as the purchase price.

34 5. In order to permit sellers required to collect and report the sales tax authorized
35 by this section to collect the amount required to be reported and remitted, but not to
36 change the requirements of reporting or remitting tax or to serve as a levy of the tax, and
37 in order to avoid fractions of pennies, the district may establish appropriate brackets

38 which shall be used in the district imposing a tax pursuant to this section in lieu of those
39 brackets provided in section 144.285, RSMo.

40 6. All revenue received by a district from the sales tax authorized by this section
41 shall be deposited in a special trust fund and shall be used solely for the purposes of the
42 district. Any funds in such special trust fund which are not needed for the district's
43 current expenditures may be invested by the district board of directors in accordance with
44 applicable laws relating to the investment of other district funds.

45 7. The sales tax may be imposed at a rate of up to one half of one percent on the
46 receipts from the sale at retail of all tangible personal property or taxable services at retail
47 within the district adopting such tax, if such property and services are subject to taxation
48 by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525, RSMo.
49 Any district sales tax imposed pursuant to this section shall be imposed at a rate that shall
50 be uniform throughout the subdistricts approving the sales tax.

51 8. The resolution imposing the sales tax pursuant to this section shall impose upon
52 all sellers a tax for the privilege of engaging in the business of selling tangible personal
53 property or rendering taxable services at retail to the extent and in the manner provided
54 in sections 144.010 to 144.525, RSMo, and the rules and regulations of the director of
55 revenue issued pursuant thereto; except that the rate of the tax shall be the rate imposed
56 by the resolution as the sales tax and the tax shall be reported and returned to and
57 collected by the district.

58 9. (1) On and after the effective date of any sales tax imposed pursuant to this
59 section, the district shall perform all functions incident to the administration, collection,
60 enforcement, and operation of the tax. The sales tax imposed pursuant to this section shall
61 be collected and reported upon such forms and under such administrative rules and
62 regulations as may be prescribed by the district.

63 (2) All such sales taxes collected by the district shall be deposited by the district in
64 a special fund to be expended for the purposes authorized in this section. The district shall
65 keep accurate records of the amount of money which was collected pursuant to this section,
66 and the records shall be open to the inspection of officers of each district and the general
67 public.

68 (3) The district may contract with the municipality that the district is within for the
69 municipality to collect any revenue received by the district and, after deducting the cost of
70 such collection, but not to exceed one percent of the total amount collected, deposit such
71 revenue in a special trust account. Such revenue and interest may be applied by the
72 municipality to expenses, costs, or debt service of the district at the direction of the district
73 as set forth in a contract between the municipality and the district.

74 **10. (1) All applicable provisions contained in sections 144.010 to 144.525, RSMo,**
75 **governing the state sales tax, sections 32.085 and 32.087, RSMo, and section 32.057, RSMo,**
76 **the uniform confidentiality provision, shall apply to the collection of the tax imposed by**
77 **this section, except as modified in this section.**

78 **(2) All exemptions granted to agencies of government, organizations, persons, and**
79 **to the sale of certain articles and items of tangible personal property and taxable services**
80 **pursuant to the provisions of sections 144.010 to 144.525, RSMo, are hereby made**
81 **applicable to the imposition and collection of the tax imposed by this section.**

82 **(3) The same sales tax permit, exemption certificate, and retail certificate required**
83 **by sections 144.010 to 144.525, RSMo, for the administration and collection of the state**
84 **sales tax shall satisfy the requirements of this section, and no additional permit or**
85 **exemption certificate or retail certificate shall be required; except that the district may**
86 **prescribe a form of exemption certificate for an exemption from the tax imposed by this**
87 **section.**

88 **(4) All discounts allowed the retailer pursuant to the provisions of the state sales**
89 **tax laws for the collection of and for payment of taxes pursuant to such laws are hereby**
90 **allowed and made applicable to any taxes collected pursuant to the provisions of this**
91 **section.**

92 **(5) The penalties provided in section 32.057, RSMo, and sections 144.010 to**
93 **144.525, RSMo, for violation of those sections are hereby made applicable to violations of**
94 **this section.**

95 **(6) For the purpose of a sales tax imposed by a resolution pursuant to this section,**
96 **all retail sales shall be deemed to be consummated at the place of business of the retailer**
97 **unless the tangible personal property sold is delivered by the retailer or the retailer's agent**
98 **to an out-of-state destination or to a common carrier for delivery to an out-of-state**
99 **destination. In the event a retailer has more than one place of business in this state which**
100 **participates in the sale, the sale shall be deemed to be consummated at the place of business**
101 **of the retailer where the initial order for the tangible personal property is taken, even**
102 **though the order must be forwarded elsewhere for acceptance, approval of credit,**
103 **shipment, or billing. A sale by a retailer's employee shall be deemed to be consummated**
104 **at the place of business from which the employee works.**

105 **(7) Subsequent to the initial approval by the voters and implementation of a sales**
106 **tax in the district, the rate of the sales tax may be increased, but not to exceed a rate of one-**
107 **half of one percent on retail sales as provided in this subsection. The election shall be**
108 **conducted in accordance with section 67.2520; provided, however, that the district board**
109 **of directors may place the question of the increase of the sales tax before the voters of the**

district by resolution, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of the district, shall conduct the subsequent election. In subsequent elections, the election judges shall certify the election results to the district board of directors. The ballot of submission shall be in substantially the following form:

"Shall (name of district) increase the (insert amount) percent district sales tax now in effect to (insert amount) in the (name of district)?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of the increase, the increase shall become effective December thirty-first of the calendar year in which such increase was approved.

11. (1) There shall not be any election as provided for in this section while the district has any financing or other obligations outstanding.

(2) The board, when presented with a petition signed by at least one-third of the registered voters in a district that voted in the last gubernatorial election, or signed by at least two-thirds of property owners of the district, calling for an election to dissolve and repeal the tax shall submit the question to the voters using the same procedure by which the imposing tax was voted. The ballot of submission shall be in substantially the following form:

"Shall (name of district) dissolve and repeal the (insert amount) percent district sales tax now in effect in the (name of district)?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

Such subsequent elections for the repeal of the sales tax shall be conducted in accordance with section 67.2520; provided, however, that the district board of directors may place the question of the repeal of the sales tax before the voters of the district, and the municipal clerk of the city, town, or village which originally conducted the incorporation of the district, or the circuit clerk of the court which originally conducted the incorporation of

the district, shall conduct the subsequent election. In subsequent elections the election judges shall certify the election results to the district board of directors.

(3) If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of repeal, that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved or after the repayment of the district's indebtedness, whichever occurs later.

12. (1) At such time as the board of directors of the district determines that further operation of the district is not in the best interests of the inhabitants of the district, and that the district should dissolve, the board shall submit for a vote in an election held throughout the district the question of whether the district should be abolished. The question shall be submitted in substantially the following form:

"Shall the theater, cultural arts, and entertainment district be abolished?

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

(2) The district board shall not propose the question to abolish the district while there are outstanding claims or causes of action pending against the district, while the district liabilities exceed its assets, while indebtedness of the district is outstanding, or while the district is insolvent, in receivership or under the jurisdiction of the bankruptcy court. Prior to submitting the question to abolish the district to a vote of the entire district, the state auditor shall audit the district to determine the financial status of the district, and whether the district may be abolished pursuant to law. The vote on the abolition of the district shall be conducted by the municipal clerk of the city, town, or village in which the district is located. The procedure shall be the same as in section 67.2520, except that the question shall be determined by the qualified voters of the entire district. No individual subdistrict may be abolished, except at such time as the district is abolished.

(3) While the district still exists, it shall continue to accrue all revenues to which it is entitled at law.

(4) Upon receipt by the board of directors of the district of the certification by the city, town, or village in which the district is located that the majority of those voting within the entire district have voted to abolish the district, and if the state auditor has determined that the district's financial condition is such that it may be abolished pursuant to law, then the board of directors of the district shall:

(a) Sell any remaining district real or personal property it wishes, and then transfer the proceeds and any other real or personal property owned by the district to the city,

182 town, or village in which the district is located, including revenues due and owing the
183 district, for its further use and disposition;

184 (b) Terminate the employment of any remaining district employees, and otherwise
185 conclude its affairs;

186 (c) At a public meeting of the district, declare by a resolution of the board of
187 directors passed by a majority vote that the district has been abolished effective that date;

188 (d) Cause copies of that resolution under seal to be filed with the secretary of state
189 and the city, town, or village in which the district is located. Upon the completion of the
190 final act specified in this subsection, the legal existence of the district shall cease.

191 (5) The legal existence of the district shall not cease for a period of two years after
192 voter approval of the abolition.